

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re:

Case No. 20-41592

The Comet Clothing Company, LLC,

Debtor.

Chapter 11 Case, Subchapter V

**NOTICE OF HEARING AND APPLICATION FOR ALLOWANCE OF
COMPENSATION FOR TRUSTEE**

1. Mary F. Sieling, the Subchapter V trustee, moves the court for entry of an order approving her application for allowance of compensation.

2. The court will hold a hearing on this application at 9:30 am on Tuesday, May 4, 2021, before the Honorable William J. Fisher, in Courtroom 2B, U.S. Courthouse, 316 N. Robert Street, St. Paul, Minnesota, or as soon thereafter as counsel can be heard.

3. Any response to the relief requested herein must be filed and delivered not later than Thursday, April, 29, 2021, which is five days before the time set for the hearing (including Saturdays, Sundays, and holidays). **UNLESS A RESPONSE OPPOSING THE MOTION IS TIMELY FILED, THE COURT MAY GRANT THE MOTION WITHOUT A HEARING.**

4. This court has jurisdiction over this application under 28 U.S.C. §§ 157 and 1334, Fed. R. Bankr. P. 5005 and Local Rule 1070-1. This proceeding is a core proceeding. The petition commencing this case under chapter 11 was filed on June 12, 2020. The case is now pending in this court.

5. This application arises under 11 U.S.C. §§ 326 and 330. This application is filed under Fed. R. Bankr. P. 2016 and Local Rules 2016-1 and 9013-4. This application was served in accordance with Local Rule 2002-1(b)(2), upon all parties listed in the debtor's creditor matrix.

6. On June 15, 2020, the Applicant was appointed as Subchapter V trustee. A copy of the notice of appointment of the applicant is attached as Exhibit A.

7. The applicant did not receive a retainer fee in this case.

8. On January 4, 2021, the Applicant was awarded compensation in the amount of \$22,011.00 [ECF. No. 192], which was ordered pursuant to an application for compensation filed on November 30, 2020 [ECF No. 178]. The debtor has not yet paid the Applicant such compensation.

9. The debtor's plan of reorganization was confirmed on March 25, 2021 [ECF No. 241].

10. To the best of the Applicant's belief, there are other unpaid administrative expenses, including those owed to the law firm of Fabyanske, Westra, Hart & Thomson and Go Intellectual Capital, LLC.

11. The Applicant has not made an agreement and there is no understanding between the Applicant and any other entity for the sharing of compensation to be received for services rendered in connection with this case or in connection with this application.

12. The Applicant has performed actual and necessary services in the exercise and furtherance of her duties under the bankruptcy code. Attached as Exhibit B are statements of fees incurred November 18, 2020 through April 6, 2021, and billed at an hourly rate of \$330.00. As required by Local Rule 2016-1, those statements contain an itemization of time separated by task or proceeding, (i) a description of the task or proceeding, (ii) a detailed list and description of each increment of time expended on the task or proceeding, and (iii) the name and capacity of the person who expended the time. The Applicant expended a total of 11.7 hours for services

rendered during the time described and requests allowance of compensation in the amount of \$3,861.00.

13. The following sets forth in narrative form the services that the Applicant preformed in her capacity as Subchapter V trustee: correspondence by telephone and written correspondence with the debtor's attorney and the attorneys for the secured creditor regarding issues with and objections to the plan provisions in an effort to facilitate negotiations toward a consensual plan; the trustee analyzed certain court pleadings, including the modified plans, plan exhibits and the objection to the plan; and the trustee participated in the court status conferences and confirmation hearings.

14. The following table summarizes the hours spent on each area of work:

Category	Billing Rate	Hours Billed	Billed Value
Communication with counsel re plan negotiations	\$330.00	7.1	\$2,343.00
Analyze pleadings and plan documents	\$330.00	2.0	\$660.00
Court Status Conference and Hearings	\$330.00	2.6	\$858.00
Total		11.7	\$3,861.00

15. All services for which compensation is requested were performed as the trustee or on behalf of the trustee.

16. Exhibit B also reflects a statement of actual costs and expenses incurred on behalf of the trustee from December 1, 2020 through April 7, 2021. Actual costs and expenses incurred on behalf of the trustee during that time totaled \$446.25. Outside charges were billed at actual costs.

17. The Applicant seeks total compensation of \$3,861.00 and total expenses of \$446.25.

WHEREFORE, Applicant requests the court enter an order:

1. Allowing the Applicant compensation in the amount of \$3,861.00 for fees.
2. Allowing the Applicant reimbursement of expenses in the amount of \$446.25.
3. Allowing the debtor to pay Mary F. Sieling compensation for the period November 18, 2020 through April 6, 2021, in the amount of \$3,861.00 and expenses in the amount of \$446.25 for a total of \$4,307.25.

Dated: April 7, 2021


By: /e/ Mary F. Sieling

Mary F. Sieling, Subchapter V Trustee
150 South Fifth Street, Suite 3125
Minneapolis, MN 55402
612-465-0990
mary@mantlylaw.com

VERIFICATION

I, Mary F. Sieling, trustee, the applicant herein, verify that I have read the foregoing application and declare under penalty of perjury that the foregoing is true and correct according to the best of my knowledge, information and belief.

Dated: April 7, 2021


Mary F. Sieling

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

IN RE: The Comet Clothing Company, LLC

CASE NO. 20-41592
CHAPTER 11

Debtor(s)

NOTICE OF APPOINTMENT OF SUBCHAPTER V TRUSTEE

Pursuant to 11 U.S.C. § 1183(a), the United States Trustee has appointed the following qualified individual as Subchapter V trustee in the above-captioned case:

Mary F. Sieling
401 Second Avenue North, Suite 400
Minneapolis, MN 55401
mary@mantylaw.com

The trustee's verified statement of disinterestedness and anticipated rate of compensation is attached to this notice.

Date: June 15, 2020

James L. Snyder
Acting United States Trustee
Region 12

By: /s/ **James L. Snyder**

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

IN RE: The Comet Clothing Company, LLC

CASE NO. 20-41592

Debtor.

CHAPTER 11

VERIFIED STATEMENT OF SUBCHAPTER V TRUSTEE

In connection with the United States Trustee's Notice of Appointment of me as Subchapter V trustee in this proceeding, I hereby verify that I am a "disinterested person" as defined by 11 U.S.C. §101(14) in that I:

- (a) am not a creditor, equity security holder or insider of the debtor;
- (b) am not, and was not, within two years before the date of filing of the petition, a director, officer, or employee of the debtor; and
- (c) do not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the debtor, or for any other reason.

Subject to court approval pursuant to 11 U.S.C. § 330, I anticipate seeking compensation for my service in this case at an hourly rate of \$330.00, in addition to seeking reimbursement for any actual and necessary expenses I incur.

I hereby accept my appointment as subchapter V trustee in this case pursuant to FRBP 2008.

Dated: June 15, 2020

/s/ Mary F. Sieling
Mary F. Sieling (#389983)
401 Second Avenue North, Suite 400
Minneapolis, MN 55401
Phone: (612) 465-0901
Email: mary@mantylaw.com

~~Mantyn & Associates, P.A.~~

150 South Fifth Street
Suite 3125
Minneapolis, MN 55402
Fed. ID No. 26-1595352

Invoice submitted to:

April 7, 2021

Mary F. Sieling
150 South Fifth Street
Suite 3125
Minneapolis, MN 55402

In Reference To:

Comet Clothing Company Ch. 11
Bky Case No.: 20-41592

Invoice #14712

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
11/18/2020 MFS Call with debtor and Fanatics group re plan negotiations	0.60 330.00/hr	198.00
11/19/2020 MFS Receive email from P. Ratelle re plan negotiations	0.20 330.00/hr	66.00
11/23/2020 MFS Call with P. Ratelle re settlement with Fanatics	0.30 330.00/hr	99.00
11/24/2020 MFS Email A. Gallo re settlement	0.20 330.00/hr	66.00
12/15/2020 MFS Analyze second plan of reorganization filed by debtor (.5)	0.50 330.00/hr	165.00
12/16/2020 MFS Participate in status conference (.2)	0.20 330.00/hr	66.00
1/6/2021 MFS Email P. Ratelle re plan negotiations (.1)	0.10 330.00/hr	33.00
1/11/2021 MFS Call with P. Ratelle re update on negotiations with Fanatics.	0.10 330.00/hr	33.00
1/14/2021 MFS Email P. Ratelle and A. Gallo re plan resolution (.1)	0.10 330.00/hr	33.00
1/19/2021 MFS Receive email from A. Gallo re plan and respond to same (.4)	0.40 330.00/hr	132.00
1/25/2021 MFS Analyze operating report (.3)	0.30 330.00/hr	99.00
1/26/2021 MFS Analyze objection to plan filed by FRG (.8); Call with P. Ratelle re plan and objection (.1)	0.90 330.00/hr	297.00

			Page	2
			<u>Hrs/Rate</u>	<u>Amount</u>
1/28/2021	MFS	Draft letter to A. Gallo re plan and objection (.5)	0.50 330.00/hr	165.00
1/29/2021	MFS	Call with A. Gallo re plan objections	0.40 330.00/hr	132.00
2/1/2021	MFS	Prepare for preliminary hearing on confirmation (.3); Participate in preliminary hearing on confirmation (1.1); call with P. Ratelle on plan negotiations (.3); email A. Gallo re plan negotiations (.1)	1.80 330.00/hr	594.00
2/2/2021	MFS	Receive email from A. Gallo re settlement and analyze position (.3); call with P. Ratelle re settlement (.3); review debtor's offer and respond to P. Ratelle with comments (.4)	1.00 330.00/hr	330.00
2/3/2021	MFS	Call with P. Ratelle re plan negotiations (.2); email A. Gallo re same (.3); second call with P. Ratelle re negotiation (.1); email A. Gallo re same (.1)	0.70 330.00/hr	231.00
2/4/2021	MFS	Call with P. Ratelle and A. Gallo re proposed plan revisions (.2); call with P. Ratelle re same (.1); email clerk re continuance (.1)	0.40 330.00/hr	132.00
2/10/2021	MFS	Email with P. Ratelle re plan settlement progress	0.10 330.00/hr	33.00
2/11/2021	MFS	Review subordination agreement and email P. Ratelle re same (.4)	0.40 330.00/hr	132.00
2/19/2021	MFS	Call with P. Ratelle re status of plan negotiations (.2); email clerk re continued hearing (.1)	0.30 330.00/hr	99.00
2/24/2021	MFS	Call with P. Ratelle re status of plan negotiations (.2)	0.20 330.00/hr	66.00
2/25/2021	MFS	Participate in Status conference re confirmation	0.30 330.00/hr	99.00
3/9/2021	MFS	Call with P. Ratelle re plan negotiations (.2); email P. Ratelle re revision to plan (.1)	0.30 330.00/hr	99.00
3/10/2021	MFS	Attend status conference on plan confirmation (.2); Call with P. Ratelle on status of negotiations (.2)	0.40 330.00/hr	132.00
3/16/2021	MFS	Email with P. Ratelle re update on plan settlement	0.10 330.00/hr	33.00
3/24/2021	MFS	Review proposed confirmation order (.2); email P. Ratelle re comments on changes (.2)	0.40 330.00/hr	132.00
3/25/2021	MFS	Participate in confirmation hearing.	0.50 330.00/hr	165.00
For professional services rendered			11.70	\$3,861.00

Additional Charges :

	<u>Amount</u>
12/1/2020 Service Fee	231.00
4/7/2021 Service Fee	215.25
Total additional charges	<u>\$446.25</u>
Total amount of this bill	<u>\$4,307.25</u>
Previous balance	<u>\$22,011.00</u>
Balance due	<u><u>\$26,318.25</u></u>

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Mary Sieling	11.70	330.00	\$3,861.00

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re:

Case No. 20-41592

The Comet Clothing Company, LLC,

Debtor.

ORDER

This matter came before the court on the motion of Mary F. Sieling, Subchapter V trustee, for allowance of compensation.

IT IS ORDERED:

1. The application is allowed in the amount of \$3,861.00 for fees and \$446.25 for expenses.
2. The debtor is authorized to pay Mary F. Sieling the sum of \$4,307.25 which represents total fees incurred from November 18, 2020 through April 6, 2021 in the amount of \$3,861.00 and expenses in the amount of \$446.25.

Dated:

William J. Fisher
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

IN RE:

The Comet Clothing Company, LLC

CASE NO: 20-41592

**DECLARATION OF MAILING
CERTIFICATE OF SERVICE**

Chapter: 11

On 4/7/2021, I did cause a copy of the following documents, described below,
Notice of Hearing and Application for Allowance of Compensation for Trustee

to be served for delivery by the United States Postal Service, via First Class United States Mail, postage prepaid, with sufficient postage thereon to the parties listed on the mailing list exhibit, a copy of which is attached hereto and incorporated as if fully set forth herein.

I caused these documents to be served by utilizing the services of BK Attorney Services, LLC d/b/a certificateofservice.com, an Approved Bankruptcy Notice Provider authorized by the United States Courts Administrative Office, pursuant to Fed.R.Bankr.P. 9001(9) and 2002(g)(4). A copy of the declaration of service is attached hereto and incorporated as if fully set forth herein.

Parties who are participants in the Courts Electronic Noticing System ("NEF"), if any, were denoted as having been served electronically with the documents described herein per the ECF/PACER system.

DATED: 4/7/2021

/s/ Mary F. Sieling
Mary F. Sieling
Subchapter V Trustee
150 South Fifth Street, Suite 3125
Minneapolis, MN 55402
612 465 0990

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

IN RE:

The Comet Clothing Company, LLC

CASE NO: 20-41592

**CERTIFICATE OF SERVICE
DECLARATION OF MAILING**

Chapter: 11

On 4/7/2021, a copy of the following documents, described below,
Notice of Hearing and Application for Allowance of Compensation for Trustee

were deposited for delivery by the United States Postal Service, via First Class United States Mail, postage prepaid, with sufficient postage thereon to the parties listed on the mailing list exhibit, a copy of which is attached hereto and incorporated as if fully set forth herein.

The undersigned does hereby declare under penalty of perjury of the laws of the United States that I have served the above referenced document(s) on the mailing list attached hereto in the manner shown and prepared the Declaration of Certificate of Service and that it is true and correct to the best of my knowledge, information, and belief.

DATED: 4/7/2021



Jay S. Jump
BK Attorney Services, LLC
d/b/a certificateofservice.com, for
Mary F. Sieling
Subchapter V Trustee
150 South Fifth Street, Suite 3125
Minneapolis, MN 55402

<p>PARTIES DESIGNATED AS "EXCLUDE" UNDER CM/ECF E-SERVICE FIRST CLASS MAIL PARTIES WITH A '+' AND DESIGNATED AS "CM/ECF E-SERVICE" RECEIVE ELECTRONIC NOTICE THROUGH THE CM/ECF SYSTEM</p> <p>FIRST CLASS</p> <p>ROBERT TRUAX CEO THE COMET CLOTHING COMPANY LLC 6117 BLUE CIRCLE DRIVE STE 100 MINNETONKA MN 55343</p>	<p>FIRST CLASS</p> <p>ERICA H MACDONALD US ATTORNEY FOR DISTRICT OF MN 316 N ROBERT ST SUITE 404 ST PAUL MN 55101</p>	<p>FIRST CLASS</p> <p>CHARLES P RETTIG COMMISSIONER INTERNAL REVENUE SERVICE 1111 CONSTITUTION AVE NW WASHINGTON DC 20224</p>
<p>FIRST CLASS</p> <p>CYNTHIA BAUERLY REVENUE COMMISSIONER MN DEPT OF REVENUE COLLECTION DIV PO BOX 64564 ST PAUL MN 55146-0564</p>	<p>CASE INFO</p> <p>LABEL MATRIX FOR LOCAL NOTICING 08644 CASE 20-41592 DISTRICT OF MINNESOTA MINNEAPOLIS WED APR 7 14-50-41 CDT 2021</p>	<p>FABYANSKE WESTRA HART THOMSON PA 333 SOUTH SEVENTH ST STE 2600 MINNEAPOLIS MN 55402-2437</p>
<p>GO INTELLECTUAL CAPITAL LLC 800 LASALLE AVE STE 1620 MINNEAPOLIS MN 55402-2033</p>	<p>CM/ECF E-SERVICE</p> <p>(+) NORTH MILL CAPITAL LLC CO MASLON LLP 3300 WELLS FARGO CENTER 90 SOUTH 7TH STREET MINNEAPOLIS MN 55402-4104</p>	<p>DEBTOR</p> <p>THE COMET CLOTHING COMPANY LLC 6117 BLUE CIRCLE DRIVE SUITE 100 MINNETONKA MN 55343-9178</p>
<p>EXCLUDE</p> <p>MINNEAPOLIS 301 DIANA E MURPHY US COURTHOUSE 300 SOUTH FOURTH STREET MINNEAPOLIS MN 55415-1320</p>	<p>1 EDI SOURCE 31875 SOLON ROAD SOLON OH 44139-3553</p>	<p>1WORLDSYNC 1009 LENNOX DRIVE 202 LAWRENCEVILLE NJ 08648-2321</p>
<p>1WORLDSYNC 7777 WASHINGTON VILLAGE DR STE 360 DAYTON OH 45459-3958</p>	<p>ACE PROPERTY AND CASUALTY INSURANCE COMPANY CO CHUBB INSURANCE PO BOX 382001 PITTSBURGH PA 15250-0001</p>	<p>ACE PROPERTY AND CASUALTY INS CO CO CHUBB 202A HALLS MILL ROAD 2E WHITEHOUSE STATION NJ 08889</p>
<p>ALLIE KUBIK 13284 AULDEN AVE ROSEMOUNT MN 55068-4790</p>	<p>APEX 9785 GATEWAY ROAD ELK RIVER MN 55330-9595</p>	<p>BEN BROWN COMPANY LLC 1724 HAMPSHIRE AVE ST PAUL MN 55116-2456</p>
<p>INTERNATIONAL</p> <p>BUREAU VERITAS BLOCK 10 YANGTZE RIVER SCIENTIFIC 201 JINSHAN ROAD JIANGYIN JIANGSU CHINA 214400</p>	<p>INTERNATIONAL</p> <p>CENTURY DISTRIBUTION SYSTEMS 8F NORTH BUND BUS CTR 1050 DONGDAMING R HONGKOU DIST SHANGHAI CHINA 200082</p>	<p>CHRISTINA GEISSLER 3606 S ANITA DRIVE EAU CLAIRE WI 54701-7316</p>
<p>CHUBB INSURANCE PO BOX 382001 PITTSBURGH PA 15250-0001</p>	<p>CLC COLLEGE LICENSING ATTN ROYALTY OPERATIONS 1075 PEACHTREE STREET SUITE 3300 ATLANTA GA 30309-3981</p>	<p>COMCAST BUSINESS PO BOX 60533 CITY OF INDUSTRY CA 91716-0533</p>
<p>CHOICE FINANCIAL GROUP CHOICE BANK CRISTEN PURDY 6210 WAYZATA BLVD GOLDEN VALLEY MN 55416-1252</p>	<p>DAN STOCK 2565 FRY STREET ROSEVILLE MN 55113-2810</p>	<p>DB SPORTS SALES INC 22962 COUNTY RD Y GRANTSBURG WI 54840-9030</p>

DESIGN WIDE OPEN
4839 57TH STREET SW
WAVERLY MN 55390-5505

DICKE BILLIG CZAJA PLLC
100 SOUTH 5TH STREET
SUITE 2250
MINNEAPOLIS MN 55402-1235

DMG CONSULTING
2 SOUTH UNIVERSITY DRIVE
PLANTATION FL 33324-3339

DROPBOX
1800 OWENS STREET SUITE 200
SAN FRANCISCO CA 94158-2381

DALLAS COWBOYS MERCHANDISING LTD
MICHAEL D WARNER ESQ
COLE SCHOTZ PC
301 COMMERCE STREET STE 1700
FORT WORTH TX 76102-4126

ECHO GLOBAL LOGISTICS
22168 NETWORK PLACE
CHICAGO IL 60673-1221

ECHO GLOBAL LOGISTICS
ATTN JEFF SHORT
600 W CHICAGO AVE STE 725
CHICAGO IL 60654-2522

EGJBAS LLC
6117 BLUE CIRCLE DRIVE
SUITE 101
MINNETONKA MN 55343-9178

EXPEDITORS
1245 TRAPP ROAD SUITE 100
EAGAN MN 55121-1289

EULER HERMES AGENT FOR ZHANGJIAGANG
UNITEX C
800 RED BROOK BLVD
OWINGS MILLS MD 21117-5173

FAIR LABOR ASSOCIATION
1111 19TH STREET NW SUITE 401
WASHINGTON DC 20036-3603

FANATICS LICENSED GROUP LLC
8221 EAGLE PALM DRIVE
RIVERVIEW FL 33578-8893

FANATICS LICENSED SPORTS GROUP LLC
4408 W LINEBAUGH AVE
TAMPA FL 33624-5245

FANATICS RETAIL GROUP DREAMS LLC
CAREN YEAMANS GENERAL COUNSEL
225 WASHINGTON STREET THIRD FLOOR
CONSHOHOCKEN PA 19428-4122

FANATICS RETAIL GROUP DREAMS LLC
FANATICS INC
MORGAN LEWIS BOCKIUS LLP
1701 MARKET STREET
PHILADELPHIA PA 19103-2987

CM/ECF E-SERVICE

(+) FANATICS INC
ATTENTION CAREN YEAMANS
225 WASHINGTON STREET 3RD FLOOR
CONSHOHOCKEN PA 19428-4122

FED EX
PO BOX 94515
PALATINE IL 60094-4515

FEDEX CORPORATE SERVICES INC
FEDEX EXPRESSGROUNDFREIGHTOFFICE
3965 AIRWAYS BLVD MODULE G 3RD FLOOR
MEMPHIS TN 38116-5017

FERMATA
PO BOX 74008946
CHICAGO IL 60674-8946

FANATICS RETAIL GROUP DREAMS LLC
CO SOLOMON JONES SR VP CONTROLLER A
8100 NATIONS WAY
JACKSONVILLE FL 32256-4405

CM/ECF E-SERVICE

(+) GO INTELLECTUAL CAPITAL
PO BOX 855596
MINNEAPOLIS MN 55485-5596

GREENE SPORTS ENTERTAINMENT
2 SOUTH UNIVERSITY DRIVE SUITE 321
PLANTATION FL 33324

HOWARD NESS
4212 159TH STREET
URBANDALE IA 50323-2399

INDIANA UNIVERSITY
PO BOX 6268
INDIANAPOLIS IN 46206-6268

INSOURCE MEDIA
15640 OAKHILL ROAD
MARINE ON ST CROIX MN 55047-9707

IOWA TRADEMARK LICENSING PROGRAM
310 KHf
IOWA CITY IA 52242

IRS
PO BOX 7346
PHILADELPHIA PA 19101-7346

PARTIES DESIGNATED AS "E-FILE" UNDER E-SERVICE RULES FIRST CLASS MAIL PARTIES WITH A '+' AND DESIGNATED AS "CM/ECF E-SERVICE" RECEIVES ELECTRONIC NOTICE THROUGH THE CM/ECF SYSTEM	INTERNATIONAL JIANGGYIN HUAYOU MEDICAL MATERIALS CO LTD 78 DONGSHENG WEST ROAD JIANGYIN JIANGSU CHINA 214400	INTERNATIONAL JIANGSU GTIG ESEN 16FA GUOTAI TIMES PLAZA RENMIN ROAD N ZHANGJIANG JIANGSU CHINA
J AMERICA 445 E VAN RIPER ROAD FOWLERVILLE MI 48836-7931		
JIANGSU GTIG ESEN CO LTD CO BROWN JOSEPH LLC CHINA EXPORT ATTENTION- PETER GELDES SCHAUMBURG IL 60159	JOE VALERIANI COMMISSIONS 32 LOIS LANE BILLERICA MA 01821-3167	JIANGSU GTIG ESEN LTD BROWN JOSEPH LLC CO PETER GELDES PO BOX 249 ITASCA IL 60143-0249
KMART HOLDING CORPORATION STEVEN J REISMAN ESQ KATTEN MUCHIN ROSENMAN LLP 575 MADISON AVENUE NEW YORK NY 10022-2585	LURIE LLP 2501 S WAYZATA BLVD WAYZATA MN 55405	MAADE SEDDIKI 3206 E LEXINGTON WAY 218 MERCER ISLAND WA 98040-3286
MARK BORDEAUX N76W23840 SUSSEX WI 53089	MARK MULDER 14000 VALE CT EDEN PRAIRIE MN 55346-3016	MATT ZOLLARS 9241 34TH AVE N NEW HOPE MN 55427-1764
MERRICK INC 3210 LABORE ROAD VADNAIS HEIGHTS MN 55110-5130	MICHAEL VALENZANO 300 HARMON FIELD ROAD TYRON NC 28782-9631	MICROSOFT ONE MICROSOFT WAY REDMOND WA 98052-8300
MIKE SYKES 11259 S WHITEHALL STREET OLATHE KS 66061-8472	MILL TEX SPORTSWEAR CORP 3279 GRAND ISLAND BLVD GRAND ISLAND NY 14072-1216	MINNESOTA DEPARTMENT OF REVENUE MAIL STATION 5130 ST PAUL MN 55146-5130
MVP LOGISTICS 10205 10TH AVE N SUITE A PLYMOUTH MN 55441-4939	NASSER SHEIKH 11601 SHADOW CREEK PKWY UNIT 111-524 PEARLAND TX 77584-7283	NFL PROPERTIES LLC NFL INTERNATIONAL LLC ATTN SENIOR VICE PRESIDENT OF CONSUMER P ATTN- OFFICE OF NFL LEAGUE COUNSEL CON 345 PARK AVENUE NEW YORK NY 10154-0004
NIELSON STUDIOS 26515 TUCKER ROAD ROGERS MN 55374-9162	CM/ECF E-SERVICE (+) NORTH MILL CAPITAL LLC 5401 GAMBLE DRIVE SUITE 200 MINNEAPOLIS MN 55416-1560	CM/ECF E-SERVICE (+) NORTH MILL CAPITAL LLC MASLON LLP 3300 WELLS FARGO CENTER 90 SOUTH SEVENTH STREET MINNEAPOLIS MN 55402
OMNI EGROUP 6902 E 1ST STREET SUITE 200 SCOTTSDALE AZ 85251-5347	CANADA OPEN TEXT CORPORATION 275 FRANK TOMPA DRIVE WATERLOO ON N2L 0A1	OPEN TEXT GX5 9711 WASHINGTON BLVD SUITE 700 GAITHERSBURG MD 20878-7393

PARTIES DESIGNATED AS "E-SERVICE" UNDER CM/ECF E-SERVICE OF A 4895 FIRST CLASS MAIL
PARTIES WITH A '+' AND DESIGNATED AS "CM/ECF E-SERVICE" RECEIVE ELECTRONIC NOTICE THROUGH THE CM/ECF SYSTEM

PACIFIC EMPLOYERS INSURANCE COMPANY
CO CHUBB INSURANCE
PO BOX 382001
PITTSBURGH PA 15250-0001

PAX TAG LABEL
9528 EAST RUSH STREET
SOUTH EL MONTE CA 91733-1551

PHIL MCCROCKLIN
6818 MCDEVITT DRIVE
DUBLIN OH 43017-8650

PACIFIC EMPLOYERS INSURANCE COMPANY CO
CHUB
202A HALLS MILL ROAD 2E
WHITEHOUSE STATION NJ 08889

RAHEEM BABLOLA
2352 ALLIGATOR CREEK ROAD
CLEARWATER FL 33765-2205

ROUGH HOUSE ATHLETICS
1210 TOPSIDE ROAD
LOUISVILLE TN 37777-5505

SPS
PO BOX 205782
DALLAS TX 75320-5782

STAR GARMENTS
11601 SHADOW CREEK PKWY
111-524
PEARLAND TX 77584-7283

STEVE SHATT
1321 FIDDLENECK ST
FORT WORTH TX 76177-3024

STEVEN J REISMAN ESQ
KATTEN MUCHIN ROSENMAN LLP
575 MADISON AVENUE
NEW YORK NY 10022-2585

INTERNATIONAL
THA 3 INTERNATIONAL
PLOT NO F362 B 2ND FLOOR
SITE INDUSTRIAL AREA
KARACHI PAKISTAN 75700

INTERNATIONAL
THA 3 INTERNATIONAL
PLOT NO F362 B 2ND FLOOR
KARACHI PAKISTAN 75300

INTERNATIONAL
THE ZHANGJIANGANG UNITEX CO LTD
YONGJIN ROAD SUITE 390
TANGQIAO TOWN
ZHANGJIANGANG CITY
JIANGSU CHINA 215600

THE ZHANGJIANGANG UNITEX CO LTD
CO ALAN COZZI VP COLLECTIONS SPECIALIST
EULER HERMES COLLECTIONS NORTH AMERICA
800 RED BROOK BOULEVARD SUITE 400C
OWINGS MILLS MD 21117-5173

TOM SCHAEFFER
1036 STEPHEN STREET
ALLEN TX 75013-6464

TARGET CORPORATION
7000 TARGET PARKWAY NCF0324
BROOKLYN PARK MN 55445-4301

US BANK NA DBA ELAN FINANCIAL SERVICES
BANKRUPTCY DEPARTMENT
PO BOX 108
SAINT LOUIS MO 63166-0108

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(+) UL
62045 COLLECTION CENTER DRIVE
CHICAGO IL 60693-0620

ULINE
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1501 WEST 178TH STREET
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INTERNATIONAL
VERIQUALITY
1 QUEENS ROAD CENTRAL
HONG KONG CHINA

INTERNATIONAL
WOTA INTL LTD
83 DES VOUEX ROAD CENTRAL
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WWE
1241 EAST MAIN STREET
STAMFORD CT 06902-3520

XTREME APPAREL
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INTERNATIONAL
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